City of Westminster

Notes on Council Tax 2021-22

These notes form part of your Council Tax demand notice. If you have any questions about them, please contact us using the details on the front of your bill.

Council Tax valuation bands

The Valuation Office Agency (VOA) values domestic properties for Council Tax. This valuation is used to set your Council Tax band. You might need to contact the VOA if you think your Council Tax band is wrong.The Council Tax bands are based upon the capital value of the property as at 1 April 1991:

Valuation band	Values	Valuation band	Values
A	Up to £40,000	E	£88,001 to £120,000
B	£40,001 to £52,000	F	£120,001 to £160,000
C	£52,001 to £68,000	G	£160,001 to £320,000
D	£68,001 to £88,000	H	More than £320,000

You can see a full copy of the Council Tax banding list for the Westminster area on the Valuation Office website www.voa.gov.uk. If you do not have access to the internet, you can view the Valuation Office website at any one of the Council's libraries.

Can I appeal against my property's valuation band?

You can find out more about when you can challenge your band and what you need to do at gov.uk/challenge-council-tax-band. If you challenge your band, you must continue to pay Council Tax at your current band until your appeal is decided. You can contact the VOA at gov.uk/contact-voa. If you are unable to use the online service you can also contact the VOA on 03000 501 501.

How do I appeal against paying Council Tax or against the level of Council Tax?

You may appeal if you think you should not pay Council Tax, for example, if you are not the resident or owner, or because your property is exempt. You may also appeal if you believe we made a mistake when we worked out the amount you should pay or the level of Council Tax Support we have applied to your account. If you want to appeal, you must first write to us at the address on the front of your bill. If your appeal succeeds, we will refund any Council Tax you have over paid. You can find out more about appeals (including information about Valuation Tribunals) online at www.voa.gov.uk.
If you appeal, you will still have to pay your Council Tax until a decision is made.

Adult Social Care (ASC)

For Adult Social Care authorities, Council Tax bills show two percentage changes: one for the part of the overall change attributable to the Adult Social Care precept, and one for the part attributable to general expenditure.

People with disabilities

We will award any reduction by working out your Council Tax as if your property was in the next lowest valuation band (for example, we will assess properties in band D as if they were in band C). For properties in band A we will reduce the amount charged. For further details and an application form please phone 0343 178 2743 or visit our website www.westminster.gov.uk/discounts-and-exemptions.

Can I claim Council Tax Support (previously called Council Tax Benefit)?

You can apply for Council Tax Support whether you own your home, rent, are unemployed or working. How much you get depends on:

- your circumstances (eg income, number of children)
- your household income - this includes things like savings, pension, your partner's income, benefits you receive
- if your children live with you
- if other adults live with you

You can make a claim and get more information about Council Tax Support by visiting: **www.westminster.gov.uk/benefits**.

Discounts and exemptions

- Please read the information below very carefully. If you think you may be entitled to a discount or that your property is exempt for one or more of the reasons stated, you can complete a discount or an exemption claim form at www.westminster.gov.uk/discounts-and-exemptions or you can write to us at the address shown on the bill, giving your reasons. If you claim a discount, you will still have to pay the amount demanded on your bill until we make a decision on your claim.

- **If your bill shows we have given you an exemption or discount, you must tell us about any change in circumstance that affects your entitlement. If you do not do this, you may have to pay a penalty.**

Discounts

When we work out the full Council Tax amount we assume that two adults are living in the property.

Single Person Discount

If only one adult lives in a property, we reduce the CouncilTax by a quarter (25%). When considering the number of adults living in a property, we do not count certain people. These include:

- full-time students, student nurses, apprentices and youth-training trainees
- patients living in hospital
- people who are being looked after in care homes
- people who are severely mentally impaired
- people staying in certain hostels or night shelters
- 18 and 19-year-olds who are at or have just left school
- care workers working for low pay, usually for charities

- people caring for someone with a disability who is not a husband or wife, partner or child under 18
- member of visiting forces and certain international institutions
- foreign diplomats and certain members of international organisations
- members of religious communities (for example, monks and nuns)
- people in prison (except those in prison for not paying their Council Tax or fine).

When claiming a discount, please let us know if someone in one of the above groups lives in your home.

Other discounts

- Under Section 13A of the Local Government Finance Act 1992 the Council may reduce the amount of Council Tax you are required to pay. The Council may reduce the amount of Council Tax in an individual case or in a class of cases where national discounts and exemptions do not apply.

- Care leavers are entitled to a 100% exemption for three years up to the age of 25 years.

Second homes and job-related accommodation

Council Tax discount is not available for second homes (furnished properties that are not used as a main residence.)
A 50% discount is still available in the following circumstances:

- The Council Tax payer must live elsewhere in job-related accommodation because of the terms and conditions of their employment, for example a caretaker, minister of religion or a member of the armed services. This does not apply to a second home you are occupying because living there is convenient for your work.
- The second home is a pitch occupied by a caravan or a mooring occupied by a boat.

Empty properties

Long-term Empty Property Premium

The Local Government Finance Act 2012 allows local authorities to set a Long-term Empty Property Premium for properties that have been empty for at least two years. If your property has been empty for between two and five years, a premium of 100% will be applied to your Council Tax bill. If your property has been empty for more than five years, a premium of 200% will be applied. If your property has been empty for more than ten years, a premium of 300% will be applied.

Council Tax discount is not available for empty properties. An empty property may qualify for an exemption only if it meets one of the criteria below.

Exemptions

Here are the reasons why a property could be exempt from Council Tax:

Class B – It is vacant (furnished or unfurnished) and is owned by a charity. Exempt for up to six months.
Class D – It is vacant (furnished or unfurnished) because the person liable to pay Council Tax is in prison.
Class E – It is vacant (furnished or unfurnished) because the person liable to pay Council Tax is a permanent patient in hospital or a care home
Class F – It is vacant (furnished or unfurnished) because the person liable to pay Council Tax has died and probate or letters of adminstration have not yet been granted. The exemption will continue for a maximum of 6 months after probate or letters of administration has been granted as long as the property remains vacant.
Class G – It is vacant (furnished or unfurnished) because nobody is allowed to live there by law.
Class H – It is vacant (furnished or unfurnished) and a minister of religion will be moving in.
Class I – It is vacant (furnished or unfurnished) because the person liable to pay Council Tax is receiving care elsewhere.
Class J – It is vacant (furnished or unfurnished) because the person liable to pay Council Tax is caring for someone elsewhere.
Class K – It is vacant (furnished or unfurnished) because the person liable to pay Council Tax is a student living else where to study.
Class L – The property is an unoccupied dwelling where a mortgagee is in possession.
Class M – It is a hall of residence for students.
Class N – It is lived in only by students.
Class O – It is owned by the Ministry of Defence and lived in only by members of the armed services.
Class P – It is lived in only by visiting forces personnel.
Class Q – It is left vacant by a bankruptcy trustee (furnished or unfurnished).
Class R – It is an empty caravan pitch or boat mooring.
Class S – It is lived in only by people who are under 18.
Class T – It is a vacant part (furnished or unfurnished) of another property and may not be let separately due to planning restrictions.
Class U – It is lived in by only people who are severely mentally impaired.
Class V – It is lived in by a foreign diplomat or a member of certain international organisations.
Class W – It is an annexe occupied by a dependant relative. An annexe occupied by a relative who is a non-dependant is subject to a 50% discount.

Other information

If we have a legitimate reason to do so, we may share information we collect for the administration of Council Tax within the City Council and with some organisations acting on our behalf. In particular, we may check the information you provide, or that someone else provides about you, with other information we hold. We may also use this information or supply it to third parties including government departments and other local authorities, to prevent or deter crime or to protect public funds in other lawful ways. Before we share any information we will rigorously check that sharing it is fair and justified.
If you would like more explanation, please write to: Data Protection, Revenues and Benefits, 16th floor, Westminster Council, City Hall, 64 Victoria Street, London SW1E 6QP

We aim to produce information in plain English and in a format that everyone can access. If English is not your first language or if you would like to receive information in large print or Braille please write to:
Revenues and Benefits, 16th floor, Westminster Council, City Hall, 64 Victoria Street, London SW1E 6QP explaining which document you cannot access and which language or format is required.

Details of the Council's budget, including how the Council sets the Council Tax, are available online at www.westminster.gov.uk/council-tax/who-pays-council-tax.If you require a hard copy of this information, please contact us via the contact details listed on your bill.